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[No. 42] NEW DELHI, SATURDAY, OCTOBER 20, 1984 (ASVINA 28, 1906)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
(Separate paging is given to this Part in order that it may be filed as a separate Compilation)

भाग III—खण्ड 4
[PART III—SECTION 4]

विधिक निकायों द्वारा जारी की गई विधिव अधिसूचनाएं जिसमें कि आवेदन, विज्ञापन और सूचनाएं अन्वयित हैं

[Miscellaneous Notifications including Notifications, Orders, Advertisements and Notices issued by Statutory Bodies]

भारतीय रिजर्व बैंक
केन्द्रीय कार्यालय
बैंकिंग परिचालन और विकास विभाग
“दि आर्केड”, विम्ब व्यापार कंप्र
बम्बई-400005, विनांक 27 सितम्बर 1984

संदर्भ श्री० श्री० ओ० डी० सं० आर० ई० टी०-
श्री० सी०-१००/सी०-९६(आर० ई० टी०)-८४—भारतीय
रिजर्व बैंक अधिनियम, 1934 की धारा 42 की
उपधारा (7) के द्वारा प्रदत्त शक्तियों का प्रयोग करते
हुए और दिनांक 4 जुलाई 1984 की अपनी अधिसूचना
डी० श्री० ओ० डी० सं० आर० ई० टी० श्री० सी० ५९/सी०
९६ (आरईटी०)-८४ के अधिकरण में भारतीय रिजर्व
बैंक अपनी 31 अक्टूबर 1980 की उस अधिसूचना डी० श्री० ओ०
श्री० सं० आर० ई० टी० श्री० १२७/सी० ९६(आर० ई० टी०)-८० (जिसे इसके आगे “मूल अधिसूचना” कहा गया है)
में इसके द्वारा संशोधन करता है जिसमें अतिरिक्त बकाया

राशियों बनाये रखने के बारे में धारा 42 की उप धारा
(1 क) के उपबंधों से प्रत्येक अनुसूचित वाणिज्य बैंक को
छूट दी गई है;

1. मूल अधिसूचना के वैराग्राम (1) में उल्लिखित शर्त सं. (ii) के स्थान पर निम्नलिखित शर्त रखी जाये—
“(ii) उपर्युक्त मद (i) में लिखित धारा 42 की उप
(1 क) के अन्तर्गत रखी जानेवाली नकदी प्रारक्षित
की राशि और 31 अक्टूबर 1980 को रखी जा
उक्त राशि उक्त तारीख के बाद भी आहरित न
सिवाय इसके कि इस राशि का एक पंचमीश
किस्तों में आहरित किया जा सकता है। परं
27 अक्टूबर 1984 को या उसके बाद और दूसरी 1
1 दिसंबर 1984 को या उसके बाद आहरित की जा स
है।

सं. रंगराजन,
उपगवर्नर

दि इन्स्टाट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ इंडिया
नई दिल्ली-110002, दिनांक 9 अक्टूबर 1984
(चार्टर्ड एकाउन्टेन्ट्स)

सं० 10 (7)/138/84--चार्टर्ड एकाउन्टेन्ट्स रेंग-
लेशन, 1964 के रेंगलेशन 59 के उप-रेंगलेशन (2) के
अनुसरण में दि इन्स्टाट्यूट आफ चार्टर्ड एकाउन्टेन्ट्स आफ
इंडिया को काँचन को चार्टर्ड एकाउन्टेन्ट्स स्टूडेन्ट्स एसो-
सिएशन स्लैस में अनांत्रित संशोधन करने में प्रसन्नता
है:—

1. रुल 13 में:—

1. क्लाज (ए) में “निम्नांकित के अनुसार निर्दिष्ट” शब्द निकाल दें।
2. वर्तमान क्लाज (सी) (डी) और (ई) को निकाल दें और निम्नांकित नया क्लाज (सी) को जोड़ दें।

“(सी) रुल 31 के अधीन सम्पत्ति दुई वार्षिक सामान्य बैठक में चुने गए मैनेजिंग कमेटी के सदस्य वार्षिक सामान्य बैठक, जिसमें कि वे चुने गये थे, की तिथि के बाद आने वाले आगामी 16 सिन्म्बर से अपना कार्यभार संभालेंगे और उनका कार्यकाल सामान्यतः तीन वर्ष की अवधि के लिए होगा।”

2. रुल 21 के उप-रुल (ii) में, शब्द “अथवा यदि उसका नाम, किसी भी कारण से, रजिस्टर से से निहाल दिया जाता है” के स्थान पर “अथवा यदि वह रुल नं० 10 के अधीन स्टूडेन्ट्स एसोसिएशन का सदस्य नहीं रहता है या अन्य किसी कारण से” बदल लें।

3. वर्तमान रुल 28 के लिए, निम्नांकित बदल लें:—

“28. बोट देने के लिए ग्राह्य सदस्यः
प्रत्येक विद्यार्थी, जो चुनाव की तिथि के तत्काल पूर्व छह माह के लिए स्टूडेन्ट्स एसोसिएशन का सदस्य रहा है, बोट देने के लिए ग्राह्य होगा और/अथवा स्टूडेन्ट्स एसोसिएशन, जिसमें कि वह सम्बद्ध है, की मैनेजिंग कमेटी के चुनाव के लिए खड़ा हो सकता है।

4. वर्तमान रुल नं० 30 के लिए, निम्नांकित बदल लें:—

“30. इस प्रकार के नामांकन पत्रों के साथ रु० 10/- का शुल्क होगा, जो किसी भी स्थिति में वापस नहीं किया जायेगा।”

5. वर्तमान रुल नं० 31 के लिए निम्नांकित बदल लें:—

“31. स्टूडेन्ट एसोसिएशन की वार्षिक सामान्य बैठक में इन्स्टाट्यूट की क्षेत्रीय कौसिलों के चुनाव

जिस वर्ष सम्पत्ति दुए, उसी में मैनेजिंग कमेटी का चुनाव तीन वर्ष में एक बार होगा।”

6. वर्तमान रुल 33 के लिए, निम्नांकित बदल लें:—

“33. (i) चुने गए सभी अध्ययितों के नाम बैठक में बैठक के चेयरमैन द्वारा घोषित किये जायेंगे और उसकी उद्घोषणा अंतिम होगी।

(ii) जहाँ मैनेजिंग कमेटी में चुने जाने वाले अध्ययितों की संख्या चुने जाने वाले सदस्यों को संख्या से कम है, शेष शीटें सम्बन्धित क्षेत्रीय कौसिल के इच्छानुसार या जो भरी ही न जायें या भरी जायें और यदि क्षेत्रीय कौसिल यह निर्णय करती है कि शेष सीटें भरी जायें तो यह सीटें मैनेजिंग कमेटी द्वारा क्षेत्रीय कौसिल की सलाह और स्वीकृति के बाद सहयोजन के द्वारा भरी जायेंगी और ऐसे सहयोजित व्यक्तियों का कार्यकाल अवधि की समाप्ति अथवा मैनेजिंग कमेटी अथवा स्टूडेन्ट्स एसोसिएशन के विषयतः तक बना रहेगा।

7. वर्तमान रुल 35 के लिए निम्नांकित बदल लें:—

“35. एक सामान्य बैठक प्रतिवर्ष 1 जुलाई और 31 जुलाई के बीच आयोजित की जायेगी और वह बैठक वार्षिक सामान्य बैठक कही जायेगी।

आर० एल० चौपड़ा
सचिव

बम्बई-400005, दिनांक 29 जुलाई 1984

सं० 3 डब्ल्यू सी० ए० (5)/2/84-85— इस संस्था की अधिसूचना नं० 3-डब्ल्यू० सी० ए० (4)/13/82-83 दिनांक 15-3-1983, 4 डब्ल्यू० सी० ए० (16)/81-82 दिनांक 5-3-1982, 4-सी० ए० (1) (19) 79-80 वित्तक 15-3-1980, 3-डब्ल्यू० सी० ए० (4)/8/83-84 दिनांक 31-3-1984 के संघर्ष में चार्टर्ड प्राप्त लेखाकार विनियम 1964 के विनियम 18 के अनुसरण में एतद् द्वारा यह समन्वित किया जाता है कि उक्त विनियमों के विनियम 17 द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए भारतीय चार्टर्ड प्राप्त लेखाकार संस्था परिषद ने अपने सदस्यता रजिस्टर में निम्नलिखित सदस्यों का नाम पुनः उनके आगे दी गई तिथि से स्थापित कर दिया है।

क्र०	सदस्यता सं०	नाम एवं पता	दिनांक
	सं०		
1	2	3	4
1.	660	श्री एन० जे० देसाई एफ०सी ए०, 516, सर विठ्ठलदास चौबरी,	18-06-84
		16 बाम्बे समाचार मार्ग, बम्बई-400023	

1	2	3	4
2.	10090	श्री पी० य० जैन, एफ० सी० 18-6-84 ए०, 302, गणेश घरेन, जोगदुशा नगर, घाटकोपर (प) बम्बई-400086	
3.	14293	श्री पी० आर० शाह, ए० सी० 16-4-84 ए०, सी०-4, उमंग परिवार सोसायटी, वासना अहमदाबाद-380007	
4.	30163	श्री पी० एच० कन्टारीआ, ए० सी० ए, 14, नीलकंठ आशिष, आर० बी० मेहसा रोड़, घाटकोपर (प), बम्बई-400077	4-4-84
5.	30733	श्री बी० पी० शाह, ए० सी० ए०, 12, चिन्तामणी सोसायटी, हायवे सावरमती, अहमदाबाद	1-8-83
6.	30734	श्री एस० ए० विश्वासराव, 18-04-84 ए० सी० ए०, प्लाट नं० 280, कनसाई सैक्षण, अंबरनाथ-421501 महाराष्ट्र	
7.	34304	श्री बी० भासकरण, ए० सी० ए०, फ्लेट नं० 28, सालगांवनी र, स्टाफ क्वार्टर्स, गामा, गोवा-403802	11-6-84

दिनांक 10 अगस्त 1984

सं० 3 डब्ल्यू० सी० ए० (5)/3/84-85—इस संस्थान की अधिसूचना नं० 3 सी० ए० (1)/19/79-80 दिनांक 15-3-80, 3-डब्ल्यू० सी० ए० (4)/8/83-84 दिनांक 31-3-84, 4-डब्ल्यू० सी० ए० (1)/4/80-81 दिनांक 31-3-81, के संदर्भ में चार्टरड प्राप्त लेखाकार विनियम 1964 के विनियम 18 के अनुसरण में एतद् द्वारा यह सूचित किया जाता है कि उक्त विनियमों के विनियम 17 द्वारा प्रवत्त अधिकारों का प्रयोग करते हुए भारतीय चार्टरड प्राप्त लेखाकार संस्थान परिषद ने अपने सदस्यता रजिस्टर में

निम्नलिखित सदस्यों का नाम पुनः उनके आगे दी गई तिथि से स्थापित कर दिया है।

क्र०	सदस्यता संख्या सं०	नाम एवं पता	दिनांक
1	2	3	4
1.	14121	श्री एच० एच० संपत्त, ए० सी० ए०, बी०/6/47, बीरा नगर, एस० बी० रोड़, सांताकुज (प), बम्बई-400054	25-7-84
2.	15124	श्री जी० डी०पी० अजगांव कर 30-4-84 एफ० सी० ए०, 822, विद्या नगर, गोगोल, मारगो, गोवा	
3.	15730	श्री के० जे० बफना, एफ० सी० 5-7-84 ए०, 405, बालाराम भवन, बालाराम स्ट्रीट, ग्रान्ड रोड़, बम्बई-400007	
4.	30979	श्री एस० एच० कोठारी, ए० सी० ए०, अहमद मनशन, जवहारलाल नेहरू रोड़, वाकोला, सांताकुज (प), बम्बई-400029	12-7-84
5.	31296	श्री एन० एम० पोरवाल, ए० सी० ए०, 8, पंचशील बिल्डिंग, एम० जी० रोड, मुलूँड़, बम्बई-400080	23-7-84
6.	32204	श्री डी० जे० सलडानहा, ए० सी० ए०, भार्फत कुमार पी० ए० गोश, गोशविला, 21बी पोल्स रोड़, बांद्रा, बम्बई-400050	29-6-84
7.	32466	श्री बी० एस० देसाई, ए० सी० ए०, बाज अपार्ट- मेंट्स बिल्डिंग नं० 4 डी०, ब्लाक नं० 2 बी, साई बाबा नगर, बोरीवली (प), बम्बई-400092	25
8.	33076	श्री एस० एस० गेलार्टी, ए० सी० ए०, 87-सी०, गुलाटी निवास, बाजार रोड, बांद्रा, बम्बई-400050	30-7-84

1	2	3	4	1	2	3	4
9.	33254	श्री बी० अग्रवाल, ए०सी०ए०, 20-7-84 114, अदीनाश अपार्टमेंट, “डी” बिंग, साईबाबा टेम्पल के सामने साईबाबा नगर, बोरीवली (प) बम्बई-400092		2.	2652	श्री टी० के० पदमानाभन, एफ० सी० ए०, चार्टरड एकाउन्टेन्ट, 9, ब्राह्मदामबल रोड, नन्हास्वकम, मद्रास-600034.	1-4-84
10.	33904	श्री आर० आर० दहाड़, 12-7-84 ए० सी० ए०, 507, डी० ई० 1025, सदाशिव पेठ, पुणे-411030		3.	4669	श्री डी० शिवाजी, ए०सी०ए० 21-4-84 सी०-26, निजामुद्दीन इस्ट, नई दिल्ली-110013	
11.	34259	श्री एन० डी० पांडेकर, 29-6-84 ए० सी० ए० बी-8, शाहकार निवास, प्रोफेसर अगस्टे पेठ, दादर, बम्बई-400028		4.	5241	श्री एम० एस० जम्बू, वेंकटारामन, ए० सी० ए०, एई 169/86ई-4 एवेन्यू, शान्ती कालोनी एक्सटेंसन, अन्नानगर, मद्रास-600040	18-7-84

आर० एल० चौपरा,
सचिव

मद्रास-600034, दिनांक 18 सितम्बर 1984

(चार्टरड एकाउन्टेन्ट्स)

सं 3-एस०सी०ए० (5)/3/84-85—इस संस्थान की
अधिसूचना नं० 4-सी० ए० (1)/14/66-67 दिनांक
7 फरवरी 1967, 4-एस० सी० ए० (6)/80-81
दिनांक 31 अक्टूबर 1980, 4 एस० सी० ए० (1)/8
81-82 दिनांक 17 मार्च 1982, 4 एस० सी० ए० (1)/
4/82-83 दिनांक 31 मार्च 1983, 3-एस० सी० ए०
(4)/10/83-84 दिनांक 31 मार्च, 1984 और 3-
एस० सी० ए० (4)/12/83-84 दिनांक 31 मार्च 1984
के सम्बंध में चार्टरड प्राप्त लेखाकार विनियम 1964 के
विनियम 18 के अनुसरण में एतद् द्वारा यह सूचित किया जाता
है कि उक्त विनियमों के विनियम 17 द्वारा प्रदत्त अधिकारों का प्रयोग करते हुए भारतीय चार्टरड प्राप्त लेखाकार
परिषद ने अपने सदस्यता रजिस्टर में निम्नलिखित
ग्रंथों का नाम पुनः उनके आगे दी गई तिथी से स्थापित
किया है।

सं०	नाम एवं पता	दिनांक	
1	2	3	4

1.	433	श्री क० वक्टरामन एफ०सा० 16-5-84 ए०, चार्टरड एकाउन्टेन्ट, 149, उसमान रोड, दीनगर, मद्रास-600017
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5.	10766	श्री ए० के० कुज्जा मूर्धी, 16-5-84 एफ० सी० ए०, महालक्ष्मी मंदिरम, 1105, गीता रोड, मैसूर-570004
6.	15635	श्री एम० टी० श्रीनिवासाराव, 24-7-84 ए० सी० ए०, 9/367, मराटावांडी, अडोनी-518301
7.	18429	श्री एस० कुज्जा मूर्धी, 16-3-84 ए० सी० ए, 1517, 39 एफ० क्रोस, 22 मैन 4 “टी” ब्लाक, जयानगर, बंगलोर-560011
8.	19865	श्री अनिल राज मेहता, 3-7-84 ए० सी० ए०, मैसर्स ए० आर० मेहता एण्ड क० चार्टरड एकाउन्टेन्ट्स, 15, बी० बी० के० इयंगर रोड, बंगलोर-560053
9.	20019	श्री सी० वेंकटानाथ शास्त्री, 28-6-84 ए० सी० ए०, केयर ओफ श्री जै० विजया कुमार, 2-2-647/182 डी०, सारदानगर स्ट्रीट नं० 2, अम्बरपेट, पी० ओ०, हैदराबाद-13

1	2	3	4	1	2	3	4
10.	20540	श्री ढी० बी० मोहन बाबू, ए० सी० ए०, ओफिसर, आनंदा बैंक, रीजनल ऑफिस, यूनिवर्सिटी रोड, नारायणगुडा, हैदराबाद	3-7-84	13.	22093	मिस सरस्वती हरीहरन, ए० सी० ए०, 610, अन्ना सलाई रोड, मद्रास-600006	28-7-84
11.	21210	श्री ललित के० वार्द्वा, ए० सी० ए०, चार्टरड एकाउन्टेन्ट, आई-62, बैंगूर नगर, दानदेली-581362	28-5-84			आर० एल० चोपड़ा, समिति	
12.	21655	श्री बी० मनोजकम, ए० सी० ए०, चार्टरड एकाउन्टेन्ट, 2, मेनोडस स्ट्रीट, पुरासावलकम, मद्रास-600007	23-7-84			केन्द्रीय भविष्य निधि आयुक्त शुद्धिनव बाबू का डिप्लोमा अथवा सरकारी सेवा अथवा बी० का० भट्टाचार्य	

1964, the Council of the Institute of Chartered Accountants of India is pleased to make the following amendments in the Chartered Accountants Students' Association Rules :

1. In Rule 13—

- (i) in clause (a), delete the words "as specified hereunder";
- (ii) delete the existing clauses (c), (d) & (e) and add the following new clause (c) :
- (c) The members of the Managing Committee elected at the Annual General Meeting under Rule 31 shall assume office from the 16th September next following the date of the Annual General Meeting at which they are elected and shall hold office ordinarily for a period of three years."

2. In sub-rule (ii) of Rule 21, for the words "or if his name is, for any cause, removed from the Register", substitute the words "or if he ceases to be a member of the Students' Association under Rule 10 or for any other reason".

3. For the existing Rule 28, substitute the following :—

28. *Members eligible to Vote* :—

Every student who has been a member of the Students' Association for six months immediately prior to the date of election, shall be eligible to vote and/or stand for election to the Managing Committee of the Students' Association to which he belongs."

4. For the existing Rule 30, substitute the following :—

30. Each nomination shall be accompanied by a fee of Rs. 10/- which will not be refundable under any circumstances".

5. For the existing Rule 31, substitute the following :—

31. The election of the Managing Committee shall be held once in three years, in the year in which the election to the Regional Councils of the Institute is held, at the annual General Meeting of the Students' Association".

RESERVE BANK OF INDIA
CENTRAL OFFICE
DEPARTMENT OF BANKING OPERATIONS &
DEVELOPMENT

THE ARCADE, WORLD TRADE CENTRE
Bombay-400 005, the 27th September 1984

No. DBOD. No. Ret. BC.100/C.96(Ret.)-84.—In exercise of the powers conferred by Sub-Section (7) of Section 42 of the Reserve Bank of India Act, 1934 and in supersession of its notification DBOD No. RET. BC. 59/C.96(Ret)-84 dated July 4, 1984, the Reserve Bank of India hereby modifies its notification BDOD. No. Ret. BC.127/C.96(Ret)-80 dated October 31, 1980 (hereinafter called the "original notification") exempting every scheduled commercial bank from the provisions of sub-Section (1A) of Section 42 regarding maintenance of additional balances :

1. Condition No. (ii) Specified in paragraph (1) of the original notification shall be substituted by the following :—

"(ii) The amount of Cash Reserve Ratio maintained under Sub-Section (1A) of Section 42 referred to in item (i) above and maintained as on 31st October 1980, is not withdrawn even after that date, except that one fifth of such amount may be withdrawn in two equal instalments, the first on or after October 27, 1984 and the second on or after December 1, 1984".

C. RANGARAJAN,
Deputy Governor

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF
INDIA

New Delhi-110 002, the 9th October 1984
(CHARTERED ACCOUNTANTS)

No. 1CA(7)138/84.—In pursuance of sub-regulation (2) of Regulation 59 of the Chartered Accountants Regulations.

6. For the existing Rule 33, substitute the following :—

"33. (i) The names of all candidates elected shall be announced at the meeting by the Chairman of the meeting and his declaration shall be final.

(ii) Where the number of candidates for election to the Managing Committee is less than the number of members to be elected, the remaining seats may or may not be filled up at the discretion of the Regional Council concerned, and in case the Regional Council decides that the remaining seats be filled up, the same shall be filled up by co-option by the Managing Committee in consultation with and approval of the Regional Council and the persons so co-opted shall hold office until the expiry of the term or the dissolution of the Managing Committee or the Students' Association."

7. For the existing Rule 35, substitute the following :—

"35. One general meeting shall be held between 1st day of July and 31st day of July every year and that meeting shall be called the Annual General Meeting".

R. L. CHOPRA
Secretary

Bombay-400 005, the 29th June 1984

No. 3-WCA(5)/2/84-85—With reference to this Institute's Notification Number 3-WCA(4)/13/82-83 dated 15-3-83, 4-WCA(16)/81-82 dated 5-3-82, 4-CA(1)(19)/79-80 dated 15-3-80, 3-WCA(4)/8/83-84 dated 31-3-84, it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations 1964, that in exercise of the Powers conferred by Regulation 17 of the said Regulations, the council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the dates mentioned against their names, the names of the following gentlemen :

Sr. No.	M. ship No.	Name & Address	Date of Restoration
1	2	3	4
1	660	Shri N.J. Desai, FCA, 516, Sir Vithaldas Chambers, 16, Bombay Samachar Marg, Bombay-400 023	18-6-84
2.	10090	Shri P.U. Jain FCA, 302, Ganesh Darshan, Jogdusha Nagar, Ghatkopar (W), Bombay-400 086.	18-6-84
3.	14293	Shri P.R. Shah, ACA, C-4 Umang Parivar Society, Vasana, Ahmedabad-380 007.	16-4-84
4.	30163	Shri P.H. Kantaria ACA, 14, Neelkantha Ashish, R.B. Mehta Road, Ghatkopar (East), Bombay-400 077	4-4-84
5.	30733	Shri V.R. Shah ACA, 12, Chintamani Society, Highway Sabarmati, Ahmedabad.	1-8-83
6.	30734	Shri S.A. Vishwasrao ACA, Plot No. 280, Kansai Section, Ambarnath-421501 Maharashtra.	18-4-84
7.	34304	Shri V. Baskaran, ACA, Flat No. 28, Salgaoncer, Staff. qtrs. Gomu, Goa-403 802.	11-6-84

The 10th Aug. 1984

No. 3-WCA(5)/3/84-85.—With reference to this Institute's Notification Number 3-CA(1)/19/79-80 dated 15-3-80, 3-WCA(4)/8/83-84 dated 31-3-84, 4-WCA(1)/4/80-81 dated 31-3-81 it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations 1964, that in exercise of the power conferred by Regulation 17 of the said Regulations, the council of the Institute of Chartered Accountants of India has restored to the Register of Members with effect from the date mentioned against their names, the names of the following gentlemen.

Sr. No.	M. ship No.	Name & Address	Date of Restoration
1.	14121	Shri H. H. Sampat, ACA, B/6/47, Khira Nagar, S.V. Road, Santacruz (W), Bombay-400054.	25-7-84
2.	15124	Shri G. D. P. Ajgaonkar, FCA, 822, Vidya Nagar, Gogol, Margo, Goa	30-4-84
3.	15730	Shri K.J. Bafna, FCA, 405, Balaram Bhavan, Balaram Street, Grant Road, Bombay-400007.	5-7-84
4.	30979	Shri S. H. Kothari, ACA, Ahmed Mansion, Jawaharlal Nehru Road, Vakola, Santacruz (E), Bombay-400029.	12-7-84
5.	31296	Shri N. M. Porwal, ACA, 8, Panchashel Building, M. G. Road, Mulund, Bombay-400080.	23-7-84
6.	32204	Shri D. J. Saldanha ACA, C/o Kumar P.A. Goss, Goss Villa, 21st Pouls Road, Bandra, Bombay-400050.	29-6-84
7.	32466	Shri V. S. Desai, ACA, Baj Apartments Bldg. No. 4D, Block No. 2 B, Saibaba Nagar, Borivali (W), Bombay-400092.	25-6-84
8.	33076	Shri S. S. Gulati, ACA, 87-C, Gulati Niwas, Bazar Road, Bandra, Bombay-400050.	30-7-84
9.	33254	Shri B. Agarwal, ACA, 114, Adinath Apartment, 'D' wing, Opp. Saibaba Temple, Saibaba Nagar, Borivali (W), Bombay-400092.	20-7-84
10.	33904	Shri R. R. Dahad, ACA, 507, DE/1025, Sadasiv Peth, Pune-411030.	12-7-84
11.	34259	Shri N. D. Palekar, ACA, B-8, Sahakar Niwas, Prof. Agastya Path, Dadar, Bombay-400028.	29-6-84

R. L. CHOPRA, Secretary

Madras-600034, the 18th September 1984

CHARTERED ACCOUNTANT(S)

No. 3-SCA(3)/5/84-85.—With reference to this Institute's Notification No. 4CA(1)/14/66-67 dated 7th February 1967,

4SCA (6)/80-81 dated 31st October 1980, 4SCA (1)/81-82 dated 17th March 1982, 4SCA (1)/4/82-83 dated 31st March 1983, 3SCA (4)/10/83-84 dated 31st March 1984 and 3SCA (4)/12/83-84 dated 31st March 1984 it is hereby notified in pursuance of Regulation 18 of the Chartered Accountants Regulations 1964 that in exercise of the powers conferred by Regulation 17 of the said Regulations, the Council of the Institute of Chartered Accountants of India has restored to the Register of Members, with effect from the dates mentioned against their names, the names of the following gentlemen :—

S. No	M. No.	Name and Address	Date of Restoration
1	2	3	4
1.	433	Shri K. Venkataraman, FCA, Chartered Accountant, 149, Usman Road, T. Nagar, Madras-600017.	16-5-84
2.	2652	Shri T. K. Padmanabhan, FCA, Chartered Accountant, 9, Brahadaman Road, Nungambakkam, Madras-600034.	1-4-84
3.	4669	Shri D. Shivaji, ACA, C-26, Nizamuddin East, New Delhi-110013.	21-4-84
4.	5241	Shri M. S. Jambu Venkataraman, ACA, AE 169/86E IV Avenue, Shanthi Colony Extn. Annanagar, Madras-600040.	18-7-84
5.	10766	Shri A.K. Krishna Moorthy, FCA, Mahalakshmi Mandiram, 1105, Gita Road, Mysore-570004,	16-5-84
6.	15635	Shri M. T. Sreenivasa Rao, ACA, 9/367, Maratawadi, Adoni-518301.	24-7-84
7.	18429	Shri S. Krishnamurthy, ACA, 16-3-84 1517, 39th F Cross, 22nd Main 4th 'T' Block, Jayanagar, Bangalore-560011.	
8.	19865	Shri Anil Raj Mehta, ACA, M/s. A.R. Mehta & Co., Chartered Accountants, 15, B. V. K. Iyengar Road, Bangalore-560053.	3-7-84
9.	20019	Shri C. Venkata Nadha Sastry, ACA, C/o. Shri J. Vijaya Kumar, 2-2-647/182 D, Saradanager Street No. 2, Amberpet PO, Hyderabad-13.	28-6-84
10.	20540	Shri D. V. Mohan Babu, ACA, Officer, Andhra Bank, Regional Office, University Road, Narayanaguda, Hyderabad.	3-7-84
11.	21210	Shri Lalit K. Baldwa, ACA, Chartered Accountant, 1-62, Bangur Nagar, Dandell-581362,	28-5-84
12.	21655	Shri V. Manickam, ACA, Chartered Accountant, 2, Menod's Street, Purasawalkam, Madras-600007.	23-7-84

1	2	3	4
13.	22093	Miss Saraswati Hariharan, ACA, 610, Anna Salai Road, Madras-600006.	28-7-84

R. L. CHOPRA,
Secretary

PHARMACY COUNCIL OF INDIA
NEW DELHI

Annexure A

Corrigendum

F. No. 17-1/84-PCI.—In partial modification of resolution of approval published in the Gazette of India No. 24, Part III—Section 4 dated 16th June 1984 (Page Nos. 2089-95). The following correction be made :—

1. On page 2090, in resolution No. 41|PCI|28-23, 35-37 & 39|499.
 - (a) For 23 read '33'.
 - (b) In the statement
For 'Approved year session ending.'
Read 'Approved upto year ending.'
2. On page 2091 in resolution No. 41|PCI|74|504 para (1) line 3, 7 and para (2) line '3'
For 'Diploma' read 'Intermediate.'
3. On page 2092 in resolution No. 41|PCI|97|509 In para (1)
 - (a) line 3—substitute by the following :—
'the Pharmacy Council of India declares the Diploma.'
 - (b) line '6'—delete 'be'
4. On page 2093 to 2095 in resolution No. 41|PCI|107|515 to Resolution No. 41|PCI|120-121|526
For 'Diploma' read 'Degree' wherever appearing.

DEVINDER K. JAIN
Secretary-cum-Registrar

AUDITORS' REPORT

TO THE BOARD OF TRUSTEES OF
UNIT TRUST OF INDIA

We have audited the attached Balance Sheets of UNIT SCHEME 1964, UNIT SCHEME 1971, UNIT SCHEME FOR CHARITABLE AND RELIGIOUS TRUSTS AND REGISTERED SOCIETIES (CRTS) 1981, CAPITAL GAINS UNIT SCHEME (CGS) 1983, INCOME UNIT SCHEME (IUS) 1982, MONTHLY INCOME UNIT SCHEME (MIS) 1983, GROWTH AND INCOME UNIT SCHEME (GIS) 1983 AND MONTHLY INCOME UNIT SCHEME (MIS-2) 1983 of the UNIT TRUST OF INDIA as on 30th June 1984 and the Revenue Accounts of the respective Schemes for the year/period ended on that date annexed thereto and report that :—

Subject to the following :

- (i) The basis adopted for computing the fall in the value of certain investments as outlined in Notes 2 and 3 for Unit Scheme 1964, Notes 14 & 15 for Unit Scheme 1971, Note 24 for Unit Scheme for Charitable and Religious Trusts and Registered Societies (CRTS) 1981, Note 34 for Income Unit Scheme (IUS) 1982 and Note 42 for Monthly Income Unit Scheme (MIS) 1983.

(ii) The quantum of depreciation/write off (net) in the value of certain investments computed as stated above, works out to Rs. 2,427.15 lakhs for Unit Scheme 1964, Rs. 20.94 lakhs for Monthly Income Unit Scheme 1983 and Rs. 7.15 lakhs for Charitable and Religious Trusts and Registered Societies Scheme 1981, as against which *ad hoc* provisions of Rs. 2,252.11 lakhs for Unit Scheme 1964, and Rs. 5.00 lakhs for Monthly Income Unit Scheme 1983 only have been made.

(iii) the said Revenue Accounts of the respective Scheme 1964 and Unit Scheme 1971 kept in safe custody together with investments physically verified do not tally in some cases with the investments of these Schemes.

(iv) Balances of Unit Capital, Income Distribution and unclaimed Income Distribution of Unit Scheme 1964 and balances of Unit Capital and Income Distribution of Unit Scheme 1971 are yet to be reconciled with the corresponding subsidiary/detailed records.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

In our opinion and to the best of our knowledge and according to the information and explanations given to us and read with the notes thereto—

(i) the said Balance Sheets are full and fair containing all the necessary particulars and are properly drawn up in accordance with the Unit Trust of India Act, 1963 and the Regulations framed thereunder;

(ii) the said Balance Sheets exhibit a true and fair view of the state of affairs of the various Schemes of the Trust mentioned above; and

(iii) the said Revenue Accounts of the respective Schemes show a true and fair view of the excess of income over expenditure for the year/period ended on that date.

RATAN S. MAMA & CO.
Chartered Accountants
77 Veer Nariman Road.
Bombay-400 023

BOMBAY
17th September 1984

K. S. AIYAR & CO.
Chartered Accountants
49 Apollo St., Bombay-400 023

UNIT TRUST OF INDIA

(Established under the Unit Trust of India Act, 1963)

BALANCE SHEETS AS AT 30TH JUNE, 1984

(Rupees in lakhs)

	Schedule	Unit Scheme-1964		Unit Scheme-1971		C.R.T.S.-1981*		C.G.—1983@	
		Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
Liabilities									
Capital	'A'	50144.03	65208.06	6444.27	8539.31	1633.45	2257.71	—	10286.37
Reserves & Surplus	'B'	6695.03	10269.59	1038.88	1370.45	53.29	87.68	—	40.29
Development Reserve Fund	'C'	—	42.12	—	—	—	—	—	—
Current Liabilities and Provisions	'D'	9436.73	12847.85	967.82	1423.61	210.45	306.68	—	600.96
TOTAL		66275.79	88367.62	8450.97	11333.37	1897.19	2652.07	—	10927.62
Assets									
Investments	'E'	44736.52	60111.45	3668.04	3555.70	77.10	319.60	—	5000.00
Deposits	'F'	17087.97	22276.15	4343.00	7462.00	1766.00	2265.00	—	5856.00
Other Current Assets	'G'	4128.81	5553.85	317.42	168.41	54.09	67.47	—	71.62
Fixed Assets	'H'	322.49	426.17	—	—	—	—	—	—
Deferred Revenue Expenditure	'I'	—	—	122.51	147.26	—	—	—	—
TOTAL		66275.79	88367.62	8450.97	11333.37	1897.19	2652.07		10927.62

NOTES TO ACCOUNTS 'Q'

*Unit Scheme for Charitable and Religious Trusts and Registered Societies (CRTS) 1981

@Capital Gains Unit Scheme (CGS) 1983.

As per our attached Report of even date

K. S. AIYAR C & CO.
Chartered Accountants

(A. K. THAKUR)
Joint General Manager
(Accounts)

RATAN S. MAMA & CO.
Chartered Accountants

D. R. MEHTA
SATISH AJMERA
DR. S. A. DAVE
TRUSTEES

M. J. PHERWANI
CHAIRMAN

J. K. SARKAR
EXECUTIVE TRUSTEE

DR. P. D. OJHA
A. S. GUPTA
TRUSTEES

A. S. PURI
S. S. NADKARNI
TRUSTEES

BOMBAY
17TH SEPTEMBER, 1984.

REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED JUNE, 1984

(Rupees in lakhs)

	Unit Scheme-1964		Unit Scheme-1971		M.R.T.S.-1981		M.G.S.-1983	
	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current period (7 months)
Income								
Dividend and Interest	7043.05	8926.47	896.17	1191.77	218.59	297.44	—	337.10
Profit (loss) on Sale and Redemption of Investments (Net)	441.92	102.11	1.55	0.04	2.56	—	—	—
Commitment Charges	17.23	23.25	—	—	—	—	—	—
Underwriting Commission	3.97	2.05	—	—	—	—	—	—
Amount Recovered on Sales Less Amount paid on Repurchases of Units on Account of Income Equaliser	259.74	1081.36	84.40	92.34	24.47	29.83	—	205.00
Provision for Doubtful Income/Depreciation in the value of Investments made in earlier years no longer required written back	68.58	—	2.25	—	—	—	—	—
Most of Investments written off in prior written back	—	—	—	1.74	—	—	—	—
Other Income	6.12	6.86	0.04	—	—	0.00	—	0.01
'A'	7840.61	10142.10	984.41	1243.89	255.62	327.27	—	542.11
Less : Provisions For								
1. Outstanding and Accrued Income Considered Doubtful	79.34	147.76	—	21.00	—	—	—	—
2. Depreciation in the value of Investments	176.59	300.00	7.88	8.31	—	—	—	—
'B'	255.93	447.76	7.88	29.31	—	—	—	—
TOTAL ('A—'B')	7584.68	9694.24	976.53	1216.58	255.62	327.27	—	542.11

REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1984 (CONTD.)

(Rupees in lakhs)

	Unit Scheme-1964		Unit Scheme-1971		M.R.T.S.-1981		M.G.S.-1983	
	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current period (7 months)
Expenditures								
Salaries, Allowances, Contribution to Provident Fund and Gratuity	104.35	118.81	11.24	13.64	0.07	0.10	—	0.31
Sitting Fees of Trustees	0.01	0.01	—	—	—	—	—	—
Travelling and other Expenses in connection with Board and Committee Meetings	0.70	1.23	—	—	—	—	—	—
Office Expenses	115.22	137.61	32.44	38.65	0.16	0.12	—	2.31
Publicity Expenses	40.27	37.91	20.05	27.15	0.46	0.05	—	4.00
Commission to Agents	74.85	149.07	18.26	14.96	1.66	1.46	—	8.90
Bank Charges	23.39	24.20	0.14	0.07	0.01	0.11	—	0.01
Auditors' Fees	0.70	0.80	—	—	—	—	—	—
Deferred Expenses Written off (Schedule 'F')	—	—	14.58	18.89	—	—	—	—
Depreciation for Fixed Assets	22.45	27.60	—	—	—	—	—	—
'A'	381.94	497.24	96.71	113.36	2.36	1.84	—	15.53
Less : 1. Amount Recovered on Sale of Units on Account of Management Expenses	189.38	402.86	53.55	64.25	—	0.91	—	14.58
2. Excess Provision for Expenditure no longer required	0.16	1.89	—	3.19	0.01	0.00	—	—
'B'	189.54	404.75	53.55	67.44	0.01	0.91	—	14.58
TOTAL ('A—'B')	192.40	92.49	43.16	45.92	2.35	0.93	—	0.95
Excess of Income over Expenditure transferred to Appropriation Account	7392.28	9601.85	933.37	1170.66	253.27	326.34	—	541.16
TOTAL	7584.68	9694.34	976.53	1216.58	255.62	327.27	—	542.11

—Includes Chairman's and Executive Trustee's Remuneration and Allowance of Rs. 1.80 Lakhs (Previous year Rs. 1.78 Lakh)
0.00 Represents Amounts Less than Rs. 500/-.

REVENUE ACCOUNT FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1984 (CONTD.)
 ALLOCATION OF INCOME AND EXPENDITURE UNDER THE UNIT SCHEME 1964 BETWEEN
 INITIAL AND UNIT CAPITAL UNDER SECTION 24 AND 25 OF THE UNIT TRUST OF
 INDIA ACT, 1963

(Rupees in lakhs)

	Previous Year			Current Year		
	Total	Initial Capital	Unit Capital	Total	Initial Capital	Unit Capital
Total Income as Above	7584.68	75.63	7509.05	9694.34	74.33	9620.01
Less : Total Expenditure As Above	192.40	1.92	190.48	92.49	0.70	91.79
Net Income	7392.28	*73.71	*7318.57	9601.85	*73.63	@9528.22

*Transferred to Initial Capital Appropriation Account.

@Transferred to Unit Capital Appropriation Account.

As per our attached Report of even date.

M. J. PHERWANI
CHAIRMANJ.K. SARKAR
EXECUTIVE TRUSTEEK. S. AIYAR & CO.
Chartered Accountants

D. R. MEHTA

A. S. SURI

RATAN S. MAMA & CO.
Chartered Accountants(A.K. THAKUR)
JOINT GENERAL MANAGER
(ACCOUNTS)SATISH AJMERA
DR. S. A. DAVE
BOMBAY
17TH SEPTEMBER, 1984.DR. P. D. OJHA
TrusteesS.S. NADKARNI
TrusteesA. S. GUPTA
Trustees

Trustees

REVENUE APPROPRIATION ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1984

(Rupees in Lakhs)

	Unit Scheme 1964				Unit Scheme-1971		C.R.T.S.-1981		C.G.S.-1983	
	Initial	Capital	Unit	Capital	Unit	Capital	Unit	Capital	Unit	Capital
	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Period (7 months)
Balance brought forward from Previous Year	—	—	—	—	—	—	—	—	—	—
Balance transferred from Revenue Account	73.71	73.63	7318.57	9528.22	933.37	1170.66	253.27	326.34	—	541.16
Income distribution relating to Previous Year	—	—	—	—	—	—	—	0.03	—	—
TOTAL	73.71	73.63	7318.57	9528.22	933.37	1170.66	253.27	326.37	—	541.16
Income distribution for the Year*	55.00	57.50	6701.95	9059.08	676.65	982.02	208.27	293.50	—	480.03
Income distribution for Prior Years	—	—	0.21	0.14	5.29	3.97	—	—	—	—
Transferred to Contingency Reserve	3.18	—	315.89	—	—	—	—	—	—	—
Transferred to Development Reserve Fund	—	—	—	—	—	6.43	—	1.57	—	25.72
Transferred to General Reserve	15.53	16.13	300.52	469.00	251.43	178.24	45.00	31.30	—	35.41
Balance carried to Balance Sheet	—	—	—	—	—	—	—	—	—	—
TOTAL	73.71	73.63	7318.57	9528.22	933.37	1170.66	253.27	326.37	—	541.16

*Rate of Income distribution p.a. 11% 11.5% 13.50% 14% 10.50% 11.50% 12.75% 13% — 8%

As per our attached Report of even date.

M. J. PHERWANI
CHAIRMANJ. K. SARKAR
EXECUTIVE TRUSTEEK. S. AIYAR & CO.
Chartered Accountants

D. R. MEHTA

A. S. PURI

(A. K. THAKUR)
JOINT GENERAL MANAGER
(Accounts)SATISH AJMERA DR. P. D. OJHA
DR. S. A. DAVE TRUSTEESS. S. NADKARNI
A. S. GUPTA TRUSTEES
TrusteeRATAN S. MAMA & CO.
Chartered Accountant

UNIT TRUST OF INDIA
 (Established under the unit Trust of India Act, 1963)
 SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT
 30TH JUNE, 1984

(Rupees in lakhs)

	Unit Scheme-1964		Unit Scheme-1971		C.R.T.S.-1981		C.G.S.-1983	
	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
Schedule 'A'								
CAPITAL :								
Initial Capital								
1000 Certificates of Rs. 50,000/- each	500.00	500.00						
Unit Capital *(Notes 5 and 17)	49644.03	64708.06	6444.27	8539.31	1633.45	2257.71		10286.37
TONAL	50144.03	65208.06	6444.27	8539.31	1633.45	2257.71		10268.37
*Number of Units (in lakhs)	4964.40	6470.81	644.43	853.93	16.33	22.58		1028.64
Face value of each unit			(Rs. 10/-)		(Rs. 10/-)		(Rs. 100/-)	(Rs. 10/-)

SCHEDULE 'B'**RESERVES & SURPLUS****Unit Premium Reserve (Notes 2, 13, 14)**

Balance as per last Balance Sheet	2773.58	3909.06	272.23	444.70				
Amount recovered on sales less amount paid on repurchase of units on account of premium	1267.58	3628.94	173.05	205.07		3.09		4.88
Add : Cost of investments written down/off in prior years written back	0.57	17.38	—	—		—	—	—
	4041.73	7555.38	445.28	649.77		3.09		4.88
Less : Cost of investments written down/off during the year	119.69	16.59	0.58	1.74		—	—	—
Less : Provision against fall in the value of Privately Placed Debentures	12.98	123.20	—	50.00		—	—	—
Less : Provision for doubtful Deposits, Funded interest, etc.	—	98.03	—	—		—	—	—
SUB-TOTAL	3909.06	7317.56	444.70	598.03		3.09		4.88

General Reserves**Relating to Initial Capital**

Balance as per last Balance Sheet	114.67	130.20	—	—	—	—	—	—
Transfer from Initial Capital Appropriation Account	15.53	16.13	—	—	—	—	—	—
'A'	130.20	146.33	—	—	—	—	—	—

Relating to Unit Capital

Balance as per last Balance Sheet	2036.18	2336.70	342.75	594.18	8.29	53.29	—	—
Transfer from Unit Capital Appropriation Accounts	300.52	469.00	251.43	178.24	45.00	31.30	—	35.41
'B'	2336.70	2805.70	594.18	772.42	53.29	84.59	—	35.41
SUB-TOTAL ('A' + 'B')	2466.90	2952.03	594.18	772.42	53.29	84.59	—	35.41

Contingency Reserve

Relating to Initial Capital	3.18	319.07	—	—	—	—	—	—
Relating to Unit Capital	315.89	—	—	—	—	—	—	—
Appropriation Account (Surplus as per Revenue Account Annexed)	—	—	—	—	—	—	—	—
TOTAL	6695.03	10269.59	1038.88	1370.45	53.29	87.68	—	40.29

SCHEDULE 'C'**DEVELOPMENT RESERVE FUND (Notes 8, 18, 26, 34, 56)**

Contribution by Unit Scheme								
1971	6.43							
C.R.T.S. 1981	1.57							
M.I.S. (2) 1983	8.40							
C.G.S. 1983	25.72	—	42.12	—	—	—	—	—
TOTAL	—	—	42.12	—	—	—	—	—

	Unit Scheme-1964		Unit Scheme-1971		C.R.T.S.-1981		C.G.S.-1983	
	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
SCHEDULE 'D'								
CURRENT LIABILITIES & PROVISIONS								
Current Liabilities								
Sundry Creditors	212.98	174.71	135.09	142.49	2.18	2.75	—	119.90
Contracts for purchase of investments	63.70	376.32	—	—	—	—	—	—
Bank current account overdrawn as per books	51.18	132.76	18.91	82.46	—	10.30	—	1.03
Unclaimed Distributed Income (Note 5)	189.33	219.79	—	0.16	—	0.13	—	—
'A'	517.19	903.58	154.00	225.11	2.18	13.18	—	120.93
Provisions								
Provision for Staff Welfare	1.26	1.18	—	—	—	—	—	—
Provision for Gratuity and Leave and Retirement Fare Concessions (Note 6)	63.29	68.33	—	—	—	—	—	—
'B'	64.55	69.51	—	—	—	—	—	—
Provision for depreciation in the value of investments (Notes 3, 15)	1731.67	2031.67	136.67	144.98	—	—	—	—
Provision for outstanding & accrued income considered doubtful	303.39	451.15	0.50	21.50	—	—	—	—
Provision for doubtful deposits/debentures/bonds	62.98	275.36	—	50.00	—	—	—	—
'C'	2098.04	2758.18	137.17	216.48	—	—	—	—
Income Distribution On : Initial Capital	55.00	57.50	—	—	—	—	—	—
Unit Capital	6701.95	9059.08	676.65	982.02	208.27	293.50	—	480.03
'D'	6756.95	9116.58	676.65	982.02	208.27	293.50	—	480.03
TOTAL 'A'+'B'+'C'+'D'	9436.73	12847.85	967.82	1423.61	210.45	306.68	—	600.96

SCHEDULE 'E'**INVESTMENTS (AT COST LESS AMOUNT WRITTEN DOWN)**

(Notes 1 to 4, 12 to 16, 23, 24, 30)

1. Securities of Central and State Governments and other Trustee Securities	1508.38	6.13	—	—	—	—	—	5000.00
2. Debentures and Bonds	24263.79	37847.22	3334.61	3211.59	77.10	307.46	—	—
3. Preference Shares	1130.51	1104.70	77.92	77.58	—	—	—	—
4. Equity Shares	17825.24	21143.90	255.51	26653	—	12.14	—	—
5. Calls paid in advance	7.60	9.50	—	—	—	—	—	—
TOTAL	44736.52	60111.45	3668.04	3555.70	77.10	319.60	—	5000.00

SCHEDULE 'F'**DEPOSITS**

With Scheduled Banks	4464.00	3153.00	1981.00	6565.00	791.00	1180.00	—	5856.00
With Companies	12623.97	19123.15	2362.00	897.00	975.00	1085.00	—	—
TOTAL	17087.97	22276.15	4343.00	7462.00	1766.00	2265.00	—	5856.00

SCHEDULE 'G'**OTHER CURRENT ASSETS**

Balance with Banks in Current Account	129.01*	19.23	140.05	10.03	13.73	4.35	—	0.76
Cash on hand	0.35	0.21	—	—	—	—	—	—
Sundry Debtors	96.29	201.63	20.05	15.88	—	33.57	—	0.94
Outstanding and accrued income	1876.12	2834.16	152.55	142.50	40.36	29.55	—	69.92
Advances, Deposits, etc.	10.67	17.20	—	—	—	—	—	—
Bridge Finance	1405.10	684.46	—	—	—	—	—	—
Advance payments on unallotted shares/debentures	496.23	1676.49	—	—	—	—	—	—
Funded Interest	83.67	120.31	—	—	—	—	—	—
Catured Deposits	30.67	—	4.77	—	—	—	—	—
Contracts for sale of Investments	—	0.16	—	—	—	—	—	—
TOTAL	4128.81	5553.85	317.42	168.41	54.09	67.47	—	71.62

*Includes cheques/drafts collected and being processed on behalf of G.I.S. 83 (Previous years)

76.28

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT
30TH JUNE, 1984 (CONTD.)

FIXED ASSETS (UNIT SCHEME 1964)

(Rupees in lakhs)

SCHEDULE 'H'

	Gross Block at Cost			Depreciation			Net Block			
	As on 30th June, 1983	Addi- tions/ Adjust- ments	Dedu- ctions/ Adjust- ments	Total to 30-6-1984	As on 30th June, 1983	Dedu- ctions/ Adjust- ments	For the year 1983-84	Total to 30-6-1983	As on 30th June, 1984	As on 30th June, 1983
1. Land (Leasold)	30.94	—	—	30.94	8.43	—	1.40	9.83	21.11	22.51
2. Building	79.53	—	—	79.53	21.66	—	3.62	25.28	54.25	57.87
3. Ownership Premises	211.17	55.41	—	266.58	15.45	—	12.56	28.01	238.57	195.72
4. Furniture & Fix- tures	30.65	8.33	0.12	38.86	13.21	0.07	2.67	15.81	23.05	17.44
5. Office Equipment	52.53	19.42	8.06	63.89	24.62	7.60	7.14	24.16	39.73	27.91
6. Motor Vehicle	2.19	—	—	2.19	1.15	—	0.21	1.36	0.83	1.04
	407.01	83.16	8.18	481.99	84.52	7.67	27.60	104.45	377.54	322.49
7. Advance towards purchase of Capital Assets	—	—	—	—	—	—	—	—	—	48.63
TOTAL	407.01	83.16	8.18	481.99	84.52	7.67	27.60	104.45	426.17	322.49
Previous year	215.94	191.33	0.26	407.01	62.21	0.14	22.45	84.52	322.49	153.73

NOTE : Amortisation of the lease premium in respect of the Leasold Land and depreciation on the building constructed thereon have been provided on straight line method taking the unexpired period of lease at 16 years.

SCHEDULE 'I'

	Unit Scheme-1964		Unit Scheme-1971		C.R.T.S.-1981		C.G.S-1983	
	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
DEFERRED REVENUE EXPENDITURE (Note 20)								
Balance as per last Balance Sheet	—	—	97.83	122.51	—	—	—	—
Less : Adjustments pertaining to Previous year	—	—	—	—	—	—	—	—
Add : Amount deferred during the year	—	—	39.26	43.64	—	—	—	—
	—	—	137.09	166.15				
Less : Amount deferred in prior years written off	—	—	14.58	18.89	—	—	—	—
TOTAL	—	—	122.51	147.26	—	—	—	—

BALANCE SHEETS AS AT 30TH JUNE, 1984

(Rupees in lakhs)

	Schedule	I.U.S.-1982*		M.I.S. (1)-1983**		G.I.S.-1983@		M.I.S. (2)-1983@@	
		Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year
Liabilities									
Capital	'J'	6715.23	6713.47	4902.46	4922.12	1352.78	1344.58	—	3361.45
Reserves & Surplus	'K'	91.73	177.34	16.67	25.40	6.96	12.69	—	13.60
Current Liabilities & Provisions	'L'	433.20	459.24	252.05	119.57	44.60	145.13	—	104.94
TOTAL		7240.16	7350.05	5171.18	5067.09	1404.34	1502.40		3479.99
Assets									
Investments	'M'	2629.55	3437.04	—	1464.53	—	498.82	—	1955.30
Deposits	'N'	4372.00	3660.00	5004.00	3388.00	1007.00	958.00	—	1444.00
Other Current Assets	'O'	177.66	207.30	132.18	186.56	381.61	32.10	—	55.21
Deferred Revenue Expenditure	'P'	60.95	45.71	35.00	28.00	15.73	13.48	—	25.48
TOTAL		7240.16	7350.05	5171.18	5067.09	1404.34	1502.40		3479.99

Notes to Accounts . . . 'Q'

*INCOME UNIT SCHEME (IUS) 1982

**MONTHLY INCOME UNIT SCHEME (MIS-1) 1983

@GROWTH AND INCOME UNIT SCHEME (GIS) 1983

@@MONTHLY INCOME UNIT SCHEME (MIS-2) 1983

As per our attached Report of even date.

M. J. PHERWANI
CHARIMANJ. K. SARKAR
EXECUTIVE TRUSTEEK. S. AIYAR & CO.
Chartered AccountantsRATAN S. MAMA & CO.
Chartered Accountants(A. K. THAKUR)
Joint General Manager
(Accounts)

BOMBAY

17TH SEPTEMBER, 1984.

D. R. MEHTA

SATISH AJMERA

DR. P. D. OJHA

A. S. PURI

S. S. NADKARNI

DR. S. A. DAVE
TRUSTEESA. S. GUPTA
TRUSTEES

TRUSTEES

BOMBAY
17TH SEPTEMBER, 1984.

REVENUE ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1984

(Rupees in lakhs)

	I.U.S.-1982		M.I.S. (1)-1983		G.I.S.-1983		M.I.S.(2)-1983	
	Previous Year	Current Year	Previous Period (4 months)	Current Year	Previous Period (2 months)	Current Year	Previous Year	Current Period (8 months)
INCOME								
Dividend and Interest	981.51	953.70	169.74	635.14	7.52	154.12	—	264.27
Other Income	0.00	0.00	—	0.00	—	0.00	—	—
	'A'	981.51	953.70	169.74	635.14	7.52	154.12	—
								264.27
LESS : Provision for								
1. Outstanding and Accrued income Considered doubtful	—	4.84	—	16.94	—	—	—	—
2. Depreciation in the value of investments	—	3.54	—	5.00	—	—	—	—
	'B'	—	8.38	—	21.94	—	—	—
Total ('A'—'B')	981.51	945.32	169.74	613.20	7.52	154.12	—	264.27
EXPENDITURE :								
Salaries, Allowances [contribution to provident Fund]	1.24	1.28	0.11	0.34	0.03	0.20	—	0.16
Office Expenses	3.71	3.61	0.42	2.28	0.10	0.41	—	0.69
Publicity Expenses	—	—	0.38	0.03	0.23	—	—	0.71
Commission to Agents	—	—	1.57	0.01	0.20	—	—	2.43
Bank charges	0.36	0.44	0.00	0.50	0.00	0.09	—	0.00
Deferred Expenses Written off (Schedule 'P')	15.23	15.24	—	7.00	0.00	3.37	—	—
	'A'	20.54	20.58	2.48	10.16	0.56	4.07	—
								3.99
LESS : Excess provision for expenditure no longer required								
	—	0.09	—	0.04	—	0.26	—	—
	'B'	—	0.09	—	0.04	—	0.26	—
Total expenditure ('A'—'B')	20.54	20.49	2.48	10.12	0.56	3.81	—	3.99
Excess of income over expenditure Transferred to appropriation account								
	960.97	924.83	167.26	603.08	6.96	150.31	—	260.28
	Total income	981.51	945.32	169.74	613.20	7.52	154.12	—
								261.27

0.00 Represents amounts less than Rs. 500/-

REVENUE APPROPRIATION ACCOUNTS FOR THE YEAR/PERIOD ENDED 30TH JUNE, 1984
 (Rupees in lakhs)

	I.U.S.—1982		M.I.S. (1)—1983		G.I.S.—1983		M.I.S.(2)—1983	
	Unit Capital		Unit Capital		Unit Capital		Unit Capital	
	Previous Year	Current Year	Previous Period (4 months)	Current Year	Previous period (2 months)	Current Year	Previous Year	Current period (8 months)
Balance brought forward from previous year	36.81	—	—	16.67	—	6.96	—	—
Balance transferred from revenue Account	960.97	924.83	167.26	603.08	6.96	150.31	—	260.28
Income distribution relating to Prior Year	—	0.01	—	—	—	—	—	—
Total	997.78	924.84	167.26	619.75	6.96	157.27	—	260.28
Income distribution for the year *(Note 51)	906.05	839.23	150.59	592.88	—	144.58	—	238.28
Income distribution for prior years	—	—	—	1.47	—	—	—	—
Transfer to development reserve fund	—	—	—	—	—	—	—	8.40
Transferred to General Reserve	91.73	85.61	—	25.40	—	12.69	—	13.60
Balance carried to Balance sheet	—	—	16.67	—	6.96	—	—	—
Total	997.78	924.84	167.26	619.75	6.96	157.27	—	260.28
*Rate of income distribution p.a.	12%	12.50%	12%	12%	—	10%	—	12%

As per our attached Report of even date.

M. J. PHERWANI
 CHAIRMAN
 D.R. MEHTA

J. K. SARKAR
 EXECUTIVE TRUSTEE
 A.S. PURI

K.S. AIYAR & CO.
 Chartered Accountants

SATISH AJMERA DR. P. D. OJHA S. S. NADKARNI
 A. K. THAKUR TRUSTEES
 RATAN S. MAMA & CO. JOINT GENERAL MANAGER
 Chartered Accountants (ACCOUNTS)
 DR. S. A. DAVE TRUSTEES
 A. S. GUPTA TRUSTEES

Bombay

17th September, 1984

UNIT TRUST OF INDIA
 (Established under the Unit Trust of India Act, 1963)
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1984
 (Rupees in lakhs)

	I.U.S.—1982		M.I.S.(1)—1983		G.I.S.—1983		M.I.S.(2)—1983	
	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Period (8 months)

SCHEDULE 'J'**CAPITAL**

Unit Capital*	6715.23	6713.47	4902.46	4922.12	1352.78@	1344.58	—	3361.45
Total	6715.23	6713.47	4902.46	4922.12	1352.78	1344.58	—	3361.45
*Number of units (in lakhs)	67.15	67.13	49.02	49.22	@Application Money	13.44	—	33.61
Face value of each unit		(Rs. 100/-)		(Rs. 100/-)		(Rs. 100/-)		(Rs. 100/-)

SCHEDULES 'K'**RESERVES & SURPLUS****General Reserves**

Balance as per last Balance Sheet	—	91.73	—	—	—	—	—	—
Transfer from Unit Capital Appropriation Account	91.73	85.61	—	25.40	—	12.69	—	13.60
	91.73	177.34	—	25.40	—	12.69	—	13.60
Appropriation Account (Surplus as per Revenue Account annexed)	—	—	16.67	—	6.96	—	—	—
Total	91.73	177.34	16.67	25.40	6.96	12.69	—	13.60

SCHEDULE 'L'**CURRENT LIABILITIES AND PROVISIONS****Current Liabilities**

Sundry Creditors	3.04	3.69	99.66	1.65	44.60	0.59	—	20.62
Bank Current Account overdrawn as per Books	—	0.98	1.80	—	—	—	—	2.60
Unpaid Income Distribution	430.16	446.19	150.59	95.98	—	144.34	—	81.72
'A'	433.20	450.86	252.05	97.63	44.60	145.13	—	104.94

Provisions

Provision for depreciation in the value of investments	—	3.54	—	5.00	—	—	—	—
Provision for outstanding & accrued income considered doubtful	—	4.84	—	16.94	—	—	—	—
'B'	—	8.38	—	21.94	—	—	—	—
Total 'A' + 'B'	433.20	459.24	252.05	119.57	44.60	145.13	—	104.94

SCHEDULE 'M'**INVESTMENTS : (At cost less Amount written down (Notes 35, 36, 41, 42, 47, 54)**

1. Securities of Central and State Governments	1502.25	—	—	—	—	—	—	—
2. Debentures and Bonds	1127.30	3437.04	—	1464.53	—	441.52	—	1955.30
3. Equity shares	—	—	—	—	—	57.30	—	—
Total	2629.55	3437.04	—	1464.53	—	498.82	—	1955.30

SCHEDULE 'N'**DEPOSITS**

With scheduled Banks	2532.00	1131.00	2129.00	1888.00	1007.00	958.00	—	1444.00
With companies	1840.00	2529.00	2875.00	1500.00	—	—	—	—
Total	4372.00	3660.00	5004.00	3388.00	1007.00	958.00	—	1444.00

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS AT 30TH JUNE, 1984 (contd.)

	(Rupees in lakhs)							
	I.U.S.—1982		-M.I.S. (1)—1983		G.I.X.S.—1983		M.I.S.(2)—1983	
	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Period
	(8 months)							
SCHEDULE 'O'								
OTHER CURRENT ASSETS								
Balance with Banks in Current Account . . .	58.90	0.27	4.52	58.55	97.96	1.29	—	0.90
Sundry Debtors . . .	1.42	0.52	0.38	0.07	283.10	0.01	—	0.36
Outstanding and accrued income . . .	117.34	206.51	127.28	127.94	0.55	30.80	—	53.95
Total . . .	177.66	207.30	132.18	186.56	381.61	32.10	—	55.21

SCHEDULE 'P'**DEFERRED REVENUE EXPENDITURE**
(Notes 39, 45, 50, 57)

Balance as per last Balance Sheet . . .	76.49	60.95	—	35.00	—	15.73	—	—
Less : Adjustments pertaining to Previous Year . . .	0.31	—	—	—	—	—	—	—
Add : Amount deferred during the year . . .	—	—	35.00	—	15.73	1.12	—	25.48
	76.18	60.95	35.00	35.00	15.73	16.85	—	25.48
Less : Amount deferred in prior years written off . . .	15.23	15.24	—	7.00	—	3.37	—	—
Total . . .	60.95	45.71	35.00	28.00	15.73	13.48	—	25.48

NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTS OF ALL THE SCHEMES AS AT 30TH JUNE, 1984**SCHEDULE 'Q'**
30th June, 1983

30th June, 1984

(Rs. in lakhs)	1 Unit Scheme 1964	(Rs. in lakhs)
	1. Investments :	
22647.46	(a) Quoted (Including Government Securities) At cost less amount written down	30668.00
40238.27	Aggregate Market Value	49735.56
22081.46	(b) Unquoted (including Government Securities) At cost less amount written down	29433.95
7.60	(c) Calls paid in advance	9.50
59.18	(d) If the book value of the quoted investments is substituted by the market value, the net asset value of Unit Scheme 1964 would be Rs. 96376.88 lakhs (Previous Year Rs. 76161.54 lakhs) showing an appreciation of Rs. 19067.56 lakhs (Previous Year Rs. 17590.81 lakhs).	
—	(e) Investments include contracts awaiting completion for purchase of : (i) Debentures and Bonds	220.91
4.52	(ii) Preference Shares	88.51
	(iii) Equity shares (including contracts aggregating to Rs. 32.79 lakhs (Previous Year Rs. Nil) which have been entered into with a share broker who has defaulted).	66.90
2. (a) Fall in the value of certain investments, etc. charged during the year to the Unit Premium Reserve Account is as under :		
	(i) Rs. 16.59 lakhs has been written off to Rs. 1/-, being the aggregate cost of certain investments in unquoted equity shares in companies whose accumulated losses exceeded their aggregate capital and reserves. Further, a provision has been made for Rs. 98.03 lakhs (Previous year Rs. Ni.) towards the principal amount of funded interest and bridge finance considered doubtful of recovery.	
	(ii) In respect of the principal amount of Privately Placed Debentures and an Advance Deposit, a provision of Rs. 123.20 lakhs has been made in the accounts (Previous year Rs. 12.98 lakhs).	
	(b) In respect of certain investments in shares of companies, the cost of which was written off in earlier years, where such companies have improved their financial position, have a positive net worth and have declared dividend during the year, a sum of Rs. 8.53 lakhs (Previous year Rs. 0.57 lakhs) has been now written back to Unit Premium Reserve Account. Further, a sum of Rs. 8.85 lakhs (Previous	

30th June, 1983

(Rs. in lakhs)

30th June, 1984

(Rs. in lakhs)

year Rs. Nil) realised during the year against a deposit written off earlier has also been written back resulting in a total write back of Rs. 17.38 lakhs (Previous year Rs. 0.57 lakh) to this account.

(c) The net aggregate amount charged to the Unit Premium Reserve Account upto 30th June, 1984, is Rs. 1047.68 lakhs (Previous year Rs. 827.24 lakhs)

3. (a) In respect of investments in debentures and bonds of the cost of Rs. 7809.72 lakhs (Previous year Rs. 6338.09 lakhs) where the yield on the unquoted convertible and non-convertible debentures is less than 13.5% and 15% respectively (Previous year 13.5% and 15% respectively) and where the market value is less than the cost in case of quoted debentures and bonds, depreciation in value works out to Rs. 1423.94 lakhs (Previous year Rs. 1307.59 lakhs).

(b) In respect of investments in equity and quoted preference shares where the market/book value has fallen to less than 75% of the cost, depreciation has been calculated at Rs. 782.77 lakhs (Previous year Rs. 424.08 lakhs).

(c) Against the total depreciation of Rs. 2206.71 lakhs (Previous year Rs. 1731.67 lakhs) so worked out, the aggregate provision for such depreciation as on 30th June, 1984 stands at Rs. 2031.67 lakhs (Previous year Rs. 1731.67 lakhs), including an adhoc provision of Rs. 300.00 lakhs (Previous year Rs. 108.01 lakhs) made during the year.

(d) No depreciation has been provided on Privately Placed Debentures, Unquoted Preference Shares and Government Securities. . .

4. In respect of investments kept in safe custody, confirmations as of 30th June, 1984 have been received. A reconciliation of holdings of the Trust with the confirmations received and investments physically verified have revealed differences in some cases which are being followed up for final reconciliation.

5. Reconciliation in respect of Unit Capital, Income Distribution and Unclaimed Income Distribution Account with subsidiary/detailed records is still in progress and adjustments, if any, will be made thereafter.

6. No provision has been made during the year in respect of anticipated liability of the Trust for gratuity payable to the staff of the Reserve Bank of India on deputation with the the Trust as the provision of Rs. 40.00 lakhs made upto 30th June, 1978 is considered adequate. As regards the provision for gratuity in respect of the Trust's own employees, according to the actuary's report, the 'accrued liability' is Rs. 28.33 lakhs (Previous year Rs. 23.09 lakhs) and the actuarial value of the liability was estimated at Rs. 14.84 lakhs (Previous year Rs. 13.17 lakhs). After making a provision for Rs. 5.96 lakhs in the current year (Previous year Rs. 4.63 lakhs) the actual provision on the basis of 'accrued liability' now stands at Rs. 28.33 lakhs (Previous year Rs. 23.09 lakhs).

7. (a) Sundry Debtors include Rs. 48.51 lakhs (Previous year Rs. 19.52 lakhs) due from the Unit Scheme 1971, Rs. 1.71 lakhs (Previous year Rs. 2.12 lakhs) due from the Unit Scheme for Charitable and Religious Trusts and Registered Societies 1981, Rs. 1.71 lakhs (Previous year Rs. 1.66 lakhs) due from the Unit Income Scheme 1982, Rs. 0.45 lakh (Previous Year Rs. 0.77 lakh) due from the Monthly Income Unit Scheme 1983, Rs. 0.27 lakh (Previous year Rs. 2.93 lakhs) due from the Growth and Income Unit Scheme 1983, Rs. 8.98 lakhs due from the Monthly Income Unit Scheme (MIS-2) 1983 and Rs. 107.00 lakhs due from the Capital Gains Unit Scheme 1983.

(b) Sundry Debtors include Rs. 3.86 lakhs (Previous year Rs. 4.11 lakhs) of income distribution paid in excess, recoverable from unitholders. The Trust is taking necessary steps for recovery.

(c) Sundry Creditors include Rs. 0.45 lakhs (Previous year Rs. 4.24 lakhs) due to Unit Scheme 1971, Rs. 33.53 lakhs (Previous year Rs. Nil) due to the Unit Scheme for Charitable and Religious Trusts and Registered Societies 1981 and Rs. 0.01 lakh due to the Capital Gains Unit Scheme 1983.

(d) Sundry Creditors include a sum of Rs. 11.34 lakhs (Previous year Rs. 17.65 lakhs) being the balance amount payable to unitholders of the Unit Scheme 1976, whose assets and liabilities have been taken over with effect from 1st July 1981, consequent on the closure of that Scheme.

8. In terms of Section 25 B(1) of the Unit Trust of India Act, 1963, the Trust has decided to create a 'Development Reserve Fund'. The Reserve Fund is created out of the income of the subsequent Schemes based on mobilisation of the funds under those Schemes during the year. For administrative convenience the said fund has been taken into the books of account of Unit Scheme 1964 and accordingly contributions made by concerned subsequent schemes has been shown as amounts receivable from those Schemes, however, the said Reserve Fund belongs to the Trust and would be applied for the benefit of the Trust as a whole.

30th June, 1983

(Rs. in lakhs)

30th June, 1984

(Rs. in lakhs)

481.23	9. In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963, certain common expenses incurred by the Unit Scheme 1964 are allocated to all the Schemes.	
481.23	10. Contingent liability on account of : Uncalled liability on partly paid shares and debentures	
	11. Previous years figures have been regrouped wherever necessary to make them comparable with those of the current year.	67.43
	II. UNIT SCHEME—1971	
	12. Investments :	
	(a) Quoted :	
508.73	At cost less amount written down	565.58
679.14	Aggregate Market Value	751.99
	(b) Unquoted :	
3159.31	At cost less amount written down	2990.12
	13. Out of the amounts written off in respect of certain investments to Revenue Account in an earlier year, Rs. 1.74 lakhs have been written back to Revenue Account by debiting the same against the Unit Premium Reserve.	
	14. (a) In respect of the principal amount of Privately Placed Debentures, a provision of Rs. 50.00 lakhs has been made in the accounts (Previous year Rs. Nil) by charging to Unit Premium Reserve Account.	
	(b) The net aggregate amount charged to Unit Premium Reserve Account upto 30th June, 1984 is Rs. 51.92 lakhs (Previous year Rs. 0.18 lakhs).	
	15. (a) In respect of investments in debentures and bonds of the cost of Rs. 597.36 lakhs (Previous year Rs. 604.80 lakhs) where the yield on the unquoted convertible and non-convertible debentures is less than 13.5% and 15% respectively (Previous year 13.5% and 15% respectively) and where the market value is less than the cost in case of quoted debentures and bonds, depreciation in value works out to Rs. 134.60 lakhs (Previous year Rs. 134.15 lakhs).	
	(b) In respect of investment in equity and quoted preference shares where the market/book value has fallen to less than 75% of the cost, depreciation has been calculated at Rs. 10.38 lakhs (Previous year Rs. 2.25 lakhs).	
	(c) Against the total depreciation of Rs. 144.98 lakhs (Previous year Rs. 136.67 lakhs) so worked out, the aggregate provision for such depreciation stands at Rs. 144.98 lakhs (Previous year Rs. 136.67 lakhs) including a provision of Rs. 8.31 lakhs (Previous year Rs. 7.98 lakhs) provided during the year.	
	(d) No depreciation has been provided on Privately Placed Debentures and Unquoted Preference Shares.	
	16. In respect of investments kept in safe custody, confirmations as of 30th June, 1984 have been received. A reconciliation of holdings of the Trust with the confirmations received and investments physically verified has revealed differences in some cases which are being followed up for final reconciliation.	
	17. Reconciliation in respect of Unit Capital, Income Distribution with subsidiary/detailed records is still in progress and adjustments, if any, will be made thereafter.	
	18. (a) Sundry Creditors include Rs. 48.51 lakhs (Previous year Rs. 19.52 lakhs) due to the Unit Scheme 1964 which amount includes Rs. 6.43 lakhs (Previous year Rs. Nil) being contribution of the Scheme for the year to Development Reserve Fund referred to in Note No. 8 above.	
	(b) Sundry Creditors include Rs. 50.81 lakhs (Previous year Rs. 70.58 lakhs) received on account of Unit Linked Insurance Plan which remains to be adjusted to the Unit Capital and Premium received on sale of units pending scrutiny. Provision for Income Distribution thereon, if necessary, will be made thereafter.	
	19. Sundry Debtors include Rs. 0.45 lakh (Previous year Rs. 4.24 lakhs) due from Unit Scheme 1964.	
	20. The amount transferred to 'Deferred Revenue Expenditure' and the amount of 'Deferred Expenditure' written off being the commission to agents have been arrived at on the basis adopted by the Trust considering the long term nature of the Scheme.	
	21. In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963, certain common expenses incurred by the Unit Scheme 1964 are allocated to all the Schemes and a sum of Rs. 18.22 lakhs (Previous year Rs. 15.04 lakhs) has been borne by the Scheme.	

30th June, 1983

(Rs. in lakhs)

30th June, 1984

(Rs. in lakhs)

22. Previous years figures have been regrouped wherever necessary to make them comparable with those of the current year.

III. UNIT SCHEME FOR CHARITABLE AND RELIGIOUS TRUSTS AND REGISTERED SOCIETIES (C. R. T. S.)—1981

23. Investments :

77.10	(a) Quoted : At cost less amount written down	77.10
101.98	Aggregate Market Value	92.24

Nil	(b) Unquoted : At cost less a mount written down	242.50
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(c) If the book value of the quoted investments is substituted by their market value, the net asset value of the scheme will be Rs. 2360.53 lakhs (Previous year Rs. 1711.62 lakhs) showing an appreciation of Rs. 15.14 lakh (Previous year Rs. 24.88 lakhs).

24. In respect of quoted debentures, the difference between the market value and cost works out to Rs. 7.15 lakhs. No provision for depreciation in respect of this item has been made.

25. In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963, certain common expenses incurred by the Unit Scheme 1964 are allocated to all the Schemes and a sum of Rs. 0.14 lakhs (Previous Year Rs. 0.09 lakhs) has been borne by the Scheme.

26. Sundry Creditors include Rs. 1.71 lakhs (Previous year Rs. 2.12 lakhs) due to the Unit Scheme 1964, which amount includes Rs. 1.57 lakhs (Previous year Rs. Nil) being contribution of the Scheme for the year to Development Reserve Fund referred to in Note No. 8 above.

27. Sundry Debtors include Rs. 33.53 lakhs (Previous year Rs. Nil) due from Unit Scheme 1964.

28. Previous years figures have been regrouped wherever necessary to make them comparable with those of the current year.

IV. CAPITAL GAINS UNIT SCHEME—1983

29. The Scheme has come into force from 1st December, 1983 and the Accounts are drawn for the seven months ended 30th June, 1984

30. Investments :

Nil	(a) Quoted : Nil	
	(b) Unquoted : At cost	
	(c) The net asset value of the Scheme is Rs 10326.66 lakhs.	5000.00

31. Provision for income distribution has been made pro-rata for seven months.

32. Sundry Debtors represent an amount of Rs. 0.93 lakh collected by Banks prior to June 1984 but remitted to the Trust subsequent to 30th June, 1984 and a sum of Rs. 0.01 lakh due from the Unit Scheme 1964.

33. In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963, certain common expenses incurred by the Unit Scheme 1964 are allocated to all the Schemes and a sum of Rs. 0.42 lakh has been borne by the Scheme.

34. Sundry Creditors include Rs. 107.00 lakhs due to Unit Scheme 1964, which amount includes Rs. 25.72 lakhs being contribution of the Scheme for the year to Development Reserve Fund referred to in Note No. 8 above.

V. INCOME UNIT SCHEME—1982

35. Investments :

Nil	(a) Quoted : At cost less amount written down	135.33
Nil	Aggregate Market Value	131.79

2629.55	(b) Unquoted : At cost less amount written down	3301.71
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(c) If the book value of the quoted investments is substituted by their market value, the net asset value of the Scheme will be Rs. 6845.10 lakhs (Previous year Rs. 6746.01 lakhs)

30th June, 1983

(Rs. in lakhs)

30th June, 1984

(Rs. in lakhs)

36. (a) In respect of investments in debentures and bonds of the cost of Rs. 125.33 lakhs (Previous year Rs. Nil) where the yield on unquoted non-convertible debentures is less than 15% and where the market value is less than cost in case of quoted debentures and bonds, depreciation in value works out to Rs. 3.54 lakhs and a provision of Rs 3.54 lakhs (Previous year Rs. Nil) has been made in the accounts.

(b) No depreciation has been provided on Privately Placed Debentures.

37. In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963, certain common expenses incurred by the Units Scheme 1964 are allocated to all the Schemes and a sum of Rs. 1.71 lakhs (Previous year Rs. 1.66 lakhs) has been borne by the Scheme.

38. Sundry Creditors include Rs. 1.71 lakhs (Previous year Rs. 1.66 lakhs) due to the Unit Scheme 1964.

39. In accordance with the provisions of Section 25(3) of the Unit Trust of India Act, 1963, all initial direct expenses incurred in the year of inception of the Scheme are written off over the duration of the Scheme i. e. 62 months. Consequently, expenditure pertaining to the balance period of the Scheme is being carried forward under 'Deferred Revenue Expenditure'.

40. Previous year's figures have been regrouped wherever necessary to make them comparable with those of the current year.

VI. MONTHLY INCOME UNIT SCHEME—1983

41. Investments :

(a) Quoted :

Nil	At cost less amount written down	185.71
Nil	Aggregate Market Value	164.77

(b) Unquoted :

Nil	At cost less amount written down	1278.8
	(c) If the book value of the quoted Investments is substituted by their market value, [the net asset value of the Scheme will be Rs. 4903.58 lakhs (Previous Year Rs. 4884.13 lakhs).]	

42. (a) In respect of investments in debentures and bonds of the cost of Rs. 164.77 lakhs (Previous Year Rs. Nil) where the yield on unquoted non-convertible debentures is less than 15% and where the market value is less than the cost in case of quoted debentures and bonds, depreciation in the value works out to Rs. 20.94 lakhs.

(b) Against the total depreciation of Rs. 20.94 lakhs, provision of Rs. 5 lakhs has been made in the accounts.

(c) No depreciation has been provided on Privately Placed Debentures.

43. In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963, certain common expenses incurred by the Unit Scheme 1964 are allocated to all the Schemes and a sum of Rs. 0.45 lakh (Previous year Rs. 0.14 lakhs) has been borne by the Scheme.

44. Sundry Creditors include Rs. 0.45 lakh (Previous year Rs. 0.77 lakh) due to Unit scheme 1964.

45. In accordance with the provisions of Section 25(3) of the Unit Trust of India Act, 1963, all initial direct expenses incurred in the year of inception of the Scheme are written off over the duration of the Scheme i. e. 64 months. Consequently, expenditure pertaining to the balance period of the Scheme is being carried forward under 'Deferred Revenue Expenditure'.

46. The previous period's figures are not comparable with those of the current year, since the previous period's accounts were drawn for the period of four months ended on 30th June, 1983.

VII. GROWTH AND INCOME UNIT SCHEME—1983

47. Investments :

(a) Quoted :

Nil	At cost less amount written down	57.30
	Aggregate Market Value	63.22

30th June, 1983

30th June, 1984

(Rs. in lakhs)

(Rs. in lakhs)

(b) Unquoted :

Nil

At cost less amount written down

441.42

(c) If the book value of the quoted investments is substituted by their market value the net asset value of the Scheme will be Rs. 1349.71 lakhs (Previous year Rs. 1344.01 lakhs) showing an appreciation of Rs. 5.92 lakhs (Previous year Rs. Nil)

48. In accordance with the provisions of Section 25(4) of the Unit Trust of India Act, 1963 certain common expenses incurred by the Unit Scheme 1964 are allocated to all the Schemes and a sum of Rs. 0.27 lakhs (Previous year Rs. 0.04 lakh) has been borne by the Scheme.

49. Sundry Creditors include Rs. 0.27 lakhs (Previous year Rs. 2.93 lakhs) due to the Unit Scheme 1964.

50. In accordance with the provisions of Section 25(3) of the Unit Trust of India Act, 1963, all initial direct expenses incurred in the year of inception of the Scheme are written off over the duration of the Scheme i. e. 62 months. Consequently, expenditure pertaining to the balance period of the Scheme is being carried forward under 'Deferred Revenue Expenditure.'

51. Provision for Income Distribution for the year include a provision for the two months ended 30th June, 1983.

52. The previous period's figures are not comparable with those of the current year, since the previous period's accounts were drawn for the period of two months ended on 30th June, 1983.

VIII. MONTHLY INCOME UNIT SCHEME (2)—1983

53. The Scheme has come into force from 1st November, 1983 and the accounts are drawn for the eight months ended 30th June, 1984.

54. Investments

(a) Quoted :

At cost less amount written down
Aggregate Market Value

47.00
47.00

(b) Unquoted :

At cost less amount written down

1908.30

(c) If the book value of quoted investments is substituted by their market value, the net asset value of the Scheme will be Rs. 3349.57 lakhs.

55. In accordance with the provisions of Section 25(4) of the Unit of India Act, 1963, certain common expenses incurred by the Unit Scheme 1964 are being allocated to all the Schemes and a sum of Rs. 0.21 lakhs has been borne by the Scheme.

56. Sundry Creditors include Rs. 8.98 lakhs due to the Unit Scheme 1964, which amount includes Rs. 8.40 lakhs being the contribution of the Scheme for the year to Development Reiserve Fund referred to in Note No. 8 above.

57. In accordance with the provisions of Section 25(3) of the Unit Trust of India Act, 1963 all initial direct expenses incurred in the year of inception of the Scheme are written off over the duration of the scheme i. e. 62 months. Consequently, expenditure pertaining to the balance period of the Scheme is being carried forward under 'Deferred Revenue Expenditure'.

As per our attached Report of even date.

M.J. PHERWANI
CHAIRMAN

J. K. SARKAR
EXECUTIVE TRUSTEE

K. S. AIYAR & CO.
Chartered Accountants

D. R. MEHTA

A. S. PURI

RATAN S. MAMA & CO.
Chartered Accountants

SATISH AJMERA

DR. P. D. OJHA

S. S. NADKARNI

A. K. THAKUR)
Joint General Manager

(Accounts)

DR. S. A. DAVE

A. S. GUPTA

Bombay,

17th September, 1984

Bombay,

17th September, 1984